



Trustees' Financial Summary

FY2015-16

Submit ID: 0503-94828041

25 Lewis & Clark County

0503 Augusta H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Jamie Fuller **Phone #:** (406) 562-3384

(Signature)

(Date)

Chair, Board of Trustees: Will Barrett

(Signature)

(Date)

County Superintendant Katrina Chaney

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Prior Period Revenue Adjustments	LOCAL	999	
042	Insectary	LOCAL	15-16	
077	Kitchen Donations	LOCAL	077	
367	Deferred Maintenance & Energy Efficiency	STATE	367	NA
390	Vo Ed All Career & Tech Ed Programs	STATE	390	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	412	84.358A
457	Vo Ed Carl Perkins Basic Grant	FEDERAL	15-16	84.048A
590	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
800	Vehicle Sale Proceeds	LOCAL	800	
841	Ocsar Kenck Foundation Scholarships	LOCAL	841	
842	Pepsi Scholarship Money	LOCAL	842	
845	3Rivers Banner Scholarship	LOCAL	845	
846	The Cobb Foundation	LOCAL	846	
898	SB348 Safety Measure Bill	STATE	898	
899	Misc Local Funds	LOCAL	899	

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	89,885.93	34,366.93	16,950.71	
02	Taxes Receivable - Real and Personal (120-149)	5,330.92	929.44	202.77	
03	Taxes Receivable - Protested (150-159)	293.68	51.48	10.88	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	95,510.53	35,347.85	17,164.36	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,624.60	980.92	213.65	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	32,898.33			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	56,987.60	34,366.93	16,950.71	
52	TOTAL FUND BALANCE/EQUITY	89,885.93	34,366.93	16,950.71	
53	TOTAL LIABILITIES AND FUND BALANCE	95,510.53	35,347.85	17,164.36	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		30,930.55	52,966.73	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		3,943.14	52.64	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		34,873.69	53,019.37	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)			452.18	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		34,873.69	52,567.19	
52	TOTAL FUND BALANCE/EQUITY		34,873.69	52,567.19	
53	TOTAL LIABILITIES AND FUND BALANCE		34,873.69	53,019.37	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,154.95		15,143.11	3,953.11
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	416.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,570.95		15,143.11	3,953.11
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			948.60	
48	Fund Balance for Budget	4,570.95		14,194.51	3,953.11
52	TOTAL FUND BALANCE/EQUITY	4,570.95		15,143.11	3,953.11
53	TOTAL LIABILITIES AND FUND BALANCE	4,570.95		15,143.11	3,953.11

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,955.37	24,046.87		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,955.37	24,046.87		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,955.37	24,046.87		
52	TOTAL FUND BALANCE/EQUITY	1,955.37	24,046.87		
53	TOTAL LIABILITIES AND FUND BALANCE	1,955.37	24,046.87		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20.00	22,936.19		
02	Taxes Receivable - Real and Personal (120-149)		0.16		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	20.00	22,936.35		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		0.16		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	20.00	22,936.19		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	20.00	22,936.19		
53	TOTAL LIABILITIES AND FUND BALANCE	20.00	22,936.35		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,356.02		50,709.69	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	30,356.02		50,709.69	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	30,356.02		50,709.69	
52	TOTAL FUND BALANCE/EQUITY	30,356.02		50,709.69	
53	TOTAL LIABILITIES AND FUND BALANCE	30,356.02		50,709.69	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	187,103.24	203,503.64
	1190 Penalties and Interest on Taxes	586.25	475.72
	1510 Interest Earnings	210.13	514.13
	1900 Other Revenue from Local Sources	27.14	30.56
	3110 Direct State Aid	222,243.26	219,712.57
	3111 Quality Educator	19,301.49	17,594.68
	3112 At Risk Student	1,591.25	1,562.21
	3113 Indian Education For All	632.40	584.64
	3114 American Indian Achievement Gap	800.00	820.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	5,853.10	4,082.40
	3116 Data For Achievement	465.00	560.00
	3118 Natural Resource Development	1,583.74	2,466.62
	3120 State Guaranteed Tax Base Aid	90,362.62	85,941.48
	3444 State School Block Grant	20,971.12	20,971.12
	3446 SB96 Block Grant Reimbursement	1,571.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		553,301.77	558,819.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	178,110.73	204,052.45	
			2XX Personal Services - Employee Benefits	12,238.26	15,874.41	
			3XX Purchased Professional and Technical Services	928.95	878.07	
			4XX Purchased Property Services	316.12	410.60	
			5XX Other Purchased Services	674.83	1,188.32	
			6XX Supplies and Materials	13,389.49	20,225.58	
			810 Dues and Fees	157.87	4,853.85	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	1,500.00	1,500.00	
			2XX Personal Services - Employee Benefits	4.96	7.34	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	5,620.93	513.20	
			2XX Personal Services - Employee Benefits	694.23	2.97	
			6XX Supplies and Materials	236.21	1,131.73	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	17,037.91	16,560.94	
			2XX Personal Services - Employee Benefits	2,515.34	3,580.06	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	10,290.37	13,437.48
			4XX Purchased Property Services	2,818.54	2,435.00
			5XX Other Purchased Services	1,682.81	2,445.84
			6XX Supplies and Materials	7,031.36	8,461.15
			7XX Property and Equipment Acquisition	0.00	7,397.50
			810 Dues and Fees	268.64	137.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	31,772.93	30,563.37
			2XX Personal Services - Employee Benefits	8,315.81	9,585.83
			5XX Other Purchased Services	8,844.89	8,999.00
			6XX Supplies and Materials	325.10	1,732.15
			810 Dues and Fees	1,988.68	2,048.68
		25XX Support Services - Business			
			1XX Personal Services - Salaries	6,676.23	7,162.25
			2XX Personal Services - Employee Benefits	860.85	634.09
			3XX Purchased Professional and Technical Services	10,663.13	34.60
			5XX Other Purchased Services	1,384.48	1,259.53
			6XX Supplies and Materials	99.45	1,124.37
			810 Dues and Fees	5.00	185.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	28,861.51	28,706.36
			2XX Personal Services - Employee Benefits	7,185.91	5,830.72
			3XX Purchased Professional and Technical Services	4,013.59	1,773.95
			4XX Purchased Property Services	22,873.89	29,987.22
			5XX Other Purchased Services	55.00	398.99
			6XX Supplies and Materials	8,424.64	19,942.17
			7XX Property and Equipment Acquisition	15,500.00	0.00
			810 Dues and Fees	135.70	195.29
			8XX Other Expenditures	915.25	915.25
		27XX Student Transportation Services			
			4XX Purchased Property Services	250.00	0.00
			6XX Supplies and Materials	1,887.96	14.65
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,599.30	17,830.57
			2XX Personal Services - Employee Benefits	2,557.42	2,767.47
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	452.18	5,379.37
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	46,252.89	29,584.80
			2XX Personal Services - Employee Benefits	5,886.87	3,111.29



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	533.50	517.00	
			2XX Personal Services - Employee Benefits	25.06	14.04	
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	8,712.98	6,111.01	
			2XX Personal Services - Employee Benefits	243.07	209.98	
			5XX Other Purchased Services	1,634.00	279.35	
			6XX Supplies and Materials	81.82	95.59	
			810 Dues and Fees	1,735.00	1,150.00	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	1,806.00	1,858.00	
			2XX Personal Services - Employee Benefits	55.38	104.71	
			6XX Supplies and Materials	200.46	0.00	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	21,032.06	20,203.29	
			2XX Personal Services - Employee Benefits	434.78	780.18	
			3XX Purchased Professional and Technical Services	3,688.75	3,119.50	
			5XX Other Purchased Services	2,189.00	1,770.14	
			6XX Supplies and Materials	659.59	785.41	
			810 Dues and Fees	93.12	25.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	11,594.68	1,109.05	
			2XX Personal Services - Employee Benefits	52.19	78.28	
			4XX Purchased Property Services	0.00	260.00	
			6XX Supplies and Materials	15,958.58	7,592.51	
			7XX Property and Equipment Acquisition	5,302.77	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				556,339.00	560,924.00	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					80,499.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					558,819.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					560,924.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	32,898.33	Less Last Year	21,407.42	(4b)	11,490.91	
					11,490.91	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					89,885.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	30,541.01	35,593.15
	1190 Penalties and Interest on Taxes	61.51	81.61
	1510 Interest Earnings	58.92	260.28
	2220 County On-Schedule Trans Reimb	14,267.30	11,788.85
	3210 State On-Schedule Trans Reimb	11,223.43	11,788.86
	3444 State School Block Grant	1,305.64	1,305.64
	3446 SB96 Block Grant Reimbursement	200.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		57,658.21	60,818.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	9,412.44	8,522.35
		2XX	Personal Services - Employee Benefits	1,500.42	1,991.45
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	5,003.35	5,369.22
		2XX	Personal Services - Employee Benefits	645.17	475.33
	26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	5,115.76	4,597.42
		2XX	Personal Services - Employee Benefits	1,112.92	790.28
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	15,457.62	15,882.19
		2XX	Personal Services - Employee Benefits	878.47	883.17
		3XX	Purchased Professional and Technical Services	252.96	251.00
		4XX	Purchased Property Services	2,040.15	2,626.77
		5XX	Other Purchased Services	1,449.00	2,493.47
		6XX	Supplies and Materials	4,390.77	5,138.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				47,259.03	49,021.24



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					22,569.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					60,818.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					49,021.24	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,366.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	10,199.45	7,624.43
	1190 Penalties and Interest on Taxes	31.95	19.59
	1510 Interest Earnings	80.95	294.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,312.35	7,939.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11			
PRC	Program	Function	Object	2015 Value	2016 Value			
	1XX	Regular Education Programs - Elementary/Secondary						
		27XX	Student Transportation Services					
			7XX	Property and Equipment Acquisition				
				31,400.00	22,000.00			
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				31,400.00	22,000.00			

Schedule Of Changes Worksheet			Fund Code 11
Beginning Fund Balance			31,011.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			7,939.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			22,000.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			16,950.71 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	17,959.85	17,284.45
	3220 State Food Services Match	0.00	140.75
	4550 Federal Child Nutrition	27,756.47	36,715.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		45,716.32	54,140.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	460	Fresh Fruit And Vegetable			
		31XX	Food Services		
			6XX Supplies and Materials	1,199.62	0.00
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	28,131.37	29,348.73
			2XX Personal Services - Employee Benefits	10,027.00	9,471.26
			3XX Purchased Professional and Technical Services	0.00	135.00
			4XX Purchased Property Services	130.00	0.00
			6XX Supplies and Materials	12,297.57	15,100.27
			810 Dues and Fees	85.00	85.00
			8XX Other Expenditures	0.00	572.00
076					
	910	Food Services			
		31XX	Food Services		
			6XX Supplies and Materials	115.97	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				51,986.53	54,712.26



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	572.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,140.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,712.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	94.87	234.25
	2240 County Retirement Distribution	66,769.72	59,658.75
	6100 Material Prior Period Revenue Adjustments	-686.98	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		66,177.61	59,893.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	28,177.64	31,986.83
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	121.96	121.36
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	906.40	6.74
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	3,895.11	3,963.31
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	1,688.12	1,906.84
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	1,621.49	1,859.53
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	4,405.14	4,286.55
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	2,456.12	2,534.15
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	1,127.20	2,872.88
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	1,160.50	937.50
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	7,300.01	4,608.05
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	27.37	13.64
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	40.66	40.46



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	83.42	132.44	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	830.32	636.86	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	5,225.20	5,453.42	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				59,066.66	61,360.56	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					36,341.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					59,893.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					61,360.56	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,873.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
001	Prior Period Revenue Adjustments	
	6100 Material Prior Period Revenue Adjustments	572.00
042	Insectary	
	1900 Other Revenue from Local Sources	1,360.45
077	Kitchen Donations	
	1920 Contributions/Donations from Private Sources	2,976.75
390	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	3,443.00
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	22,598.72
457	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,069.00
800	Vehicle Sale Proceeds	
	5200 Sale or Compensation for Loss of Assets	1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,519.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
042	Insectary				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,360.45
			2XX Personal Services - Employee Benefits		117.95
			6XX Supplies and Materials		230.69
			042 Subtotal		1,709.09
367	Deferred Maintenance & Energy Efficiency				
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		13,756.96
			367 Subtotal		13,756.96
390	Vo Ed All Career & Tech Ed Programs				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		1,559.96
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		1,879.00
			390 Subtotal		3,438.96



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		6XX	Supplies and Materials		28,361.72
			412 Subtotal		28,361.72
457	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
		6XX	Supplies and Materials		869.00
		810	Dues and Fees		200.00
			457 Subtotal		1,069.00
590	IDEA Part B (Trans from Coop)				
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX	Personal Services - Salaries		452.18
			590 Subtotal		452.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					48,787.91

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					67,835.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,519.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					48,787.91 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,567.19 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
001 Prior Period Revenue Adjustments	572.00	0.00	572.00
042 Insectary	1,360.45	1,709.09	-348.64
077 Kitchen Donations	2,976.75	0.00	2,976.75
367 Deferred Maintenance & Energy Efficiency	0.00	13,756.96	-13,756.96
390 Vo Ed All Career & Tech Ed Programs	3,443.00	3,438.96	4.04
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	22,598.72	28,361.72	-5,763.00
457 Vo Ed Carl Perkins Basic Grant	1,069.00	1,069.00	0.00
590 IDEA Part B (Trans from Coop)	0.00	452.18	-452.18



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Project Reporter Summaries

Project Reporter

800 Vehicle Sale Proceeds

Total

Revenues	Expenditures	Difference
1,500.00	0.00	1,500.00
33,519.92	48,787.91	-15,267.99



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1982 Summer Session - Driver's Education Fees	1,350.00	600.00
	3260 State Driver's Education Reimbursement	816.61	416.00
	6100 Material Prior Period Revenue Adjustments	-6,622.34	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		-4,455.73	1,016.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX Other Purchased Services	486.87	542.37	
			6XX Supplies and Materials	99.66	95.78	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				586.53	638.15	

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					4,193.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,016.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					638.15 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,570.95 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	5,947.00	6,180.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,947.00	6,180.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials	501.46	0.00
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	0.00	948.60
		4XX	Purchased Property Services	2,163.92	0.00
		6XX	Supplies and Materials	66.28	5,223.21
		8XX	Other Expenditures	338.44	338.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,070.10	6,510.25

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	14,524.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,180.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,510.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	948.60	
Less Last Year	0.00	(4b)
	948.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,143.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	499.50	473.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		499.50	473.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	1,019.02	598.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,019.02	598.50

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	2,080.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	473.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	598.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,955.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	154.27	0.00
	3445 State Combined Fund School Block Grant	1,309.46	1,309.46
	3447 SB96 Combined Block Grant Reimbursement	127.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,591.56	1,309.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	451.52	791.00
			6XX Supplies and Materials	0.00	451.50
			8XX Other Expenditures	400.00	0.00
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	0.00	195.00
			6XX Supplies and Materials	1,088.45	0.00
		25XX	Support Services - Business		
			6XX Supplies and Materials	472.50	0.00
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	0.00	325.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,412.47	1,762.50

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					24,499.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,309.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,762.50 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,046.87 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	14.66	0.00	
	1190 Penalties and Interest on Taxes	10.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24.66	0.00	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	3,937.50	8,068.40
			6XX Supplies and Materials	754.50	1,690.75
898	SB348 Safety Measure Bill				
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	8,739.28
			6XX Supplies and Materials	2,361.27	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,053.27	18,498.43

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					41,434.62 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,498.43 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,936.19 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
841	Ocsar Kenck Foundation Scholarships		
	1920 Contributions/Donations from Private Sources	14,500.00	14,250.00
842	Pepsi Scholarship Money		
	1920 Contributions/Donations from Private Sources	0.00	300.00
845	3Rivers Banner Scholarship		
	1920 Contributions/Donations from Private Sources	500.00	500.00
846	The Cobb Foundation		
	1920 Contributions/Donations from Private Sources	4,000.00	4,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,000.00	19,050.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
841	Ocsar Kenck Foundation Scholarships				
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	16,300.00	14,750.00
842	Pepsi Scholarship Money				
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	300.00	300.00
845	3Rivers Banner Scholarship				
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	500.00	500.00
846	The Cobb Foundation				
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	2,200.00	3,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,300.00	18,650.00



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Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	29,956.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,050.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,650.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,356.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	68.58	63.09
	1700 Student Extracurricular Activity Receipts	54,782.97	80,747.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		54,851.55	80,810.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	51,729.78	75,275.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				51,729.78	75,275.10	

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						45,173.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						80,810.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						75,275.10 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						50,709.69 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	8,599.30	18,282.75
XX	39X 1XXX 112	Certified Teacher Staff Salaries	46,252.89	29,584.80
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	850.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	171,256.07	194,376.53
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,816.55	1,241.46
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	199.00	214.00
XX	XXX 26XX 41X	Energy Utility Services	17,404.42	18,416.36
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,082.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,082.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,360.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,878.65
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	25,977.41
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	17,830.57	0.00	0.00	0.00	0.00
280	1XXX	2XX	2,767.47	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	5,379.37	0.00	0.00	0.00	0.00
Totals			25,977.41	0.00	0.00	0.00	0.00

25,977.41

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	4,565.00	0.00	0.00	0.00	4,565.00
Buildings	361,420.00	0.00	0.00	0.00	361,420.00
Machinery and Equipment	292,799.00	0.00	29,398.00	26,031.00	296,166.00
Totals at Historical Cost	658,784.00	0.00	29,398.00	26,031.00	662,151.00
Depreciation					
Improvement Accum	2,508.00	0.00	0.00	0.00	2,508.00
Building Accum	179,466.00	0.00	0.00	0.00	179,466.00
Machinery and Equipment Accum	174,108.00	0.00	3,675.00	25,410.00	152,373.00
Total Accumulated Depreciation	356,082.00	0.00	3,675.00	25,410.00	334,347.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	302,702.00	0.00	25,723.00	621.00	327,804.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	16,667.62	1,306.38	0.00	0.00	17,974.00	0.00	17,974.00
Other Post Employment Benefits	74,092.00	68,016.00	0.00	0.00	142,108.00	0.00	142,108.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	90,759.62	69,322.38	0.00	0.00	160,082.00	0.00	160,082.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	105,457.71	3,497.14	0.00	108,954.85
Net Pension - TRS	172,006.14	22,200.90	0.00	194,207.04